

## SCHEDULES

### SCHEDULE 16

#### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 3**

#### AMENDMENTS OF OTHER ACTS

##### *Finance Act 2004*

- 120 (1) Section 246 (restriction of deduction for non-contributory provision) is amended as follows.
- (2) In subsection (2), for paragraph (c) substitute—
- “(c) are not to count as ordinary BLAGAB management expenses of the employer for an accounting period for the purposes of section 76 of FA 2012.”
- (3) In subsection (3)(b), for “section 76 of ICTA” substitute “section 76 of FA 2012”.